

Blount County Trustee Scott Graves



Trustee's Annual Report
for
FY 2024–2025

Contents

Section I	Introduction Letter
Section II	Property Tax Collections by Tax Year and Month
Section III	Property Tax Allocation
Section IV	Report of Delinquent Taxes
Section V	Report of Pickups, Rollbacks, Releases, Refunds
Section VI	Annual Report of Local Option Sales Tax Distribution
Section VII	Sales Tax Collections History
Section VIII	Annual Report of Interest Earned
Section IX	Report of Trustee's Commission Collected
Section X	Trustee's Investment Portfolio (as of June 30, 2025)
Section XI	Financial Summary Report



Blount County Trustee SCOTT GRAVES

347 Court Street
Maryville, Tennessee 37804
Office (865) 273-5900 Fax (865) 273-5910



== MEMO ==

DATE: August 20, 2025

TO: Honorable Blount County Board of Commissioners
Honorable Ed Mitchell, County Mayor
Honorable Gaye Hasty, County Clerk

FROM: Scott Graves, County Trustee 

SUBJECT: Annual Financial Report of the Blount County Trustee

=====

=====

In compliance with Section 67-5-1902, *Tennessee Code Annotated*, I respectfully submit the Annual Financial Report of the Blount County Trustee for the Fiscal Year ended June 30, 2025.

For your convenience, the preceding page is a table of contents. As always if you have questions or desire more information, please do not hesitate to contact me. Thank you for your continued support of this Office, and I hope that you find this report thorough and informative.

**Blount County Trustee
Scott Graves**

Property Tax Collections by Tax Year and Month

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
July	167,961	188,725	188,359	175,982	386,260	244,319	128,387	104,860	293,656	208,434
August	276,417	454,637	600,027	756,790	881,911	399,606	484,182	535,587	855,106	541,592
September	3,176,016	7,433,071	5,012,727	8,577,708	10,527,430	11,577,735	14,925,452	12,793,438	13,998,342	15,271,750
October	50,282,611	48,758,092	54,178,646	52,550,418	57,759,420	61,229,957	58,837,640	62,856,784	59,563,232	65,019,958
November	8,163,806	7,873,005	7,378,727	6,422,753	7,671,355	7,344,003	8,008,414	9,055,841	12,215,197	6,706,528
December	2,760,414	3,034,838	2,731,490	2,263,626	3,157,978	2,912,449	2,944,605	2,655,755	2,401,791	3,238,552
January	2,704,590	2,865,207	2,617,011	2,987,925	2,777,439	3,082,018	3,008,123	2,968,835	2,941,617	2,831,047
February	10,772,502	10,109,490	7,551,797	8,737,326	10,554,151	8,450,785	7,846,308	8,954,923	8,465,546	8,521,432
March	3,195,301	3,430,783	4,239,881	3,083,872	2,791,460	4,231,517	3,028,904	2,827,665	2,314,576	3,341,774
April	580,261	744,469	814,752	580,447	516,240	587,001	587,463	497,325	1,046,925	680,745
May	409,862	380,390	348,982	287,548	310,700	311,546	256,744	425,652	236,807	380,014
June	<u>215,349</u>	<u>191,324</u>	<u>378,226</u>	<u>221,895</u>	<u>346,707</u>	<u>237,519</u>	<u>142,371</u>	<u>179,926</u>	<u>185,738</u>	<u>278,596</u>
TOTALS	82,705,090	85,464,031	86,040,625	86,646,290	97,681,051	100,608,455	100,198,593	103,856,591	104,518,533	107,020,422
Tax Rate	\$2.47 reappraisal	\$2.47	\$2.47	\$2.47	\$2.47 reappraisal	\$2.47	\$2.47	\$2.47	\$1.59 reappraisal	\$1.59

* Totals above include collection of prior year taxes *

Blount County Trustee
Scott Graves

Blount County Property Tax Allocation

June 30, 2025

<u>Fund Fund Name</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	FINAL <u>2024-25</u>
101 General County	35.6275%	35.6275%	39.6761%	43.3962%	43.3962%
141 General Purpose School	22.8972%	22.7685%	22.2910%	19.4434%	19.8296%
151 Debt Service	17.8138%	17.8139%	13.7652%	13.8365%	13.2075%
177 Education Capital Projects	5.6680%	5.6680%	5.6680%	6.2893%	6.2893%
189 General Capital Projects	1.2146%	1.2146%	1.2146%	1.8868%	1.8868%
355 City of Alcoa Schools	4.6127%	4.6333%	4.7947%	4.1491%	4.4406%
356 City of Maryville Schools	12.1662%	12.2742%	12.5904%	10.9987%	10.9500%
	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Property Tax Rate in Dollars

General County	\$0.88	\$0.88	\$0.98	\$0.69	\$0.69
Education	\$0.98	\$0.98	\$0.98	\$0.55	\$0.56
Debt Service	\$0.44	\$0.44	\$0.34	\$0.22	\$0.21
Education Capital Projects	\$0.14	\$0.14	\$0.14	\$0.10	\$0.10
General Capital Projects	\$0.03	\$0.03	\$0.03	\$0.03	\$0.03
Total Property Tax Rate	\$2.47	\$2.47	\$2.47	\$1.59	\$1.59

**Blount County Trustee
Scott Graves**

**REPORT OF DELINQUENT TAXES
As of June 30, 2025**

2024

The following taxes are payable to the Trustee Office as of June 30, 2025:

2024 Real Property Taxes	\$ 1,993,498.32
2024 Personal Property Taxes	163,866.82
2024 Public Utility Taxes	4,277.00

2023

2023 Public Utility Taxes	.00
2023 Personal Property Taxes	128,784.00

According to State law, the following taxes were turned over to the Clerk & Master's Office for collection on April 1, 2025 (amended May 1, 2025):

2023 Real Property Taxes	\$ 540,201.53
2023 Percent Collected as of May 1, 2025	99.39%

**Blount County Trustee
Scott Graves**

Annual Report of Pick-Ups/Rollbacks/Releases/Refunds – Property Tax FY 2024 - 2025

**TO: The Honorable Blount County Mayor
The Honorable Members of the Blount County Board of Commissioners**

Your County Trustee respectfully presents this report of Pick-Ups, Rollbacks, Releases, and Refunds of Real and Personal Property, asking for considerations which are fully set forth in exhibits submitted as follows. This report covers the period from July 1, 2024 to June 30, 2025. Records are available for review in the Trustee's Office.

Pick-Ups & Rollbacks

Real & Personal Property & Rollback Tax added by the Property Assessor's Office from July 1, 2024 to June 30, 2025.

2024 Pick-Ups	\$	399,594.00
2024 Rollbacks		98,082 .00
2023 Pick-Ups		.00
2023 Rollbacks		<u>.00</u>

Total Pick-Ups & Rollbacks \$ 497,676.00

Releases

Real & Personal Property, Public Utility, & Rollback Tax double assessed or otherwise in error released by the Property Assessor's Office or State (Public Utility).

2024 Real Property	\$	134,855.00
2024 Personal Property		11,194.00
2024 Public Utility		.00
2023 Real Property		40,968.00
2023 Personal Property		<u>11,524.00</u>

Total Releases \$ 198,541.00

Refunds

Property Taxes refunded due to corrections in assessments by the Property Assessor's Office or State (Public Utility).

2024 Refunds	\$	44,687.00
2023 Refunds		<u>40,717.00</u>

Total Refunds \$ 85,404.00

Scott Graves, Trustee

Blount County Trustee
Scott Graves

Sales Tax Collections History

As of June 30, 2025

<u>Fiscal Year</u>	<u>TOTAL</u>	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>
2008-09	\$32,013,060	2,725,485	3,042,124	2,723,034	2,726,121	2,759,635	2,583,856	2,571,741	3,283,590	2,185,793	2,223,589	2,578,657	2,609,435
2009-10	\$30,286,461	2,579,415	2,754,380	2,587,101	2,457,701	2,513,862	2,450,000	2,452,997	3,075,646	2,056,255	2,190,430	2,612,804	2,555,870
2010-11	\$31,294,400	2,504,334	2,776,616	2,626,125	2,564,967	2,639,214	2,575,138	2,498,841	3,190,405	2,222,353	2,247,089	2,798,190	2,651,128
2011-12	\$34,184,247	2,746,530	2,882,117	2,976,932	2,874,942	2,903,076	2,881,058	2,814,620	3,474,705	2,481,246	2,577,496	3,032,838	2,538,687
2012-13	\$33,246,798	2,919,049	2,178,494	2,787,153	2,850,293	2,817,679	2,743,716	2,718,059	3,418,805	2,533,783	2,481,244	2,933,385	2,865,138
2013-14	\$34,839,107	2,893,152	3,032,817	2,952,129	2,903,197	2,919,473	2,883,851	2,818,848	3,528,983	2,428,746	2,650,238	3,016,010	2,811,663
2014-15	\$37,784,429	3,056,141	3,196,714	3,141,892	3,146,063	3,235,263	3,158,918	3,124,382	3,940,287	2,710,497	2,598,034	3,165,983	3,310,255
2015-16	\$46,618,469	3,439,873	3,479,851	3,957,500	3,822,856	3,893,940	3,915,141	3,878,543	5,202,602	3,417,253	3,468,807	4,137,430	4,004,673
2016-17	\$49,991,869	4,065,100	4,397,614	4,150,343	4,058,096	4,250,203	4,084,909	4,113,453	5,335,831	3,653,950	3,480,131	4,174,429	4,227,810
2017-18	\$51,933,248	4,297,394	4,450,223	4,191,056	4,217,469	4,381,422	4,228,431	4,346,225	5,486,710	3,750,488	3,712,609	4,513,644	4,357,577
2018-19	\$55,692,922	4,519,277	4,656,422	4,714,358	4,598,404	4,402,238	4,891,367	4,801,723	5,931,960	3,943,318	3,938,085	4,646,915	4,648,855
2019-20	\$58,157,470	4,951,008	4,922,442	5,017,277	4,788,401	5,002,604	4,947,369	4,928,126	6,322,209	4,579,130	4,221,065	4,666,703	3,811,136
2020-21	\$66,373,491	4,828,122	5,383,224	5,290,029	5,077,677	5,235,584	5,524,334	5,422,074	7,407,898	4,586,993	4,767,807	6,512,391	6,337,358
2021-22	\$79,784,942	6,464,542	6,316,163	6,505,502	6,561,499	6,627,393	6,548,123	6,779,591	8,263,655	5,997,619	5,316,719	7,209,118	7,195,018
2022-23	\$85,836,941	7,579,517	7,384,898	7,094,431	6,743,125	7,043,364	7,209,908	7,104,100	8,422,446	6,421,857	6,117,785	7,539,050	7,176,460
2023-24	\$88,817,196	7,453,639	7,807,296	7,888,836	6,960,216	6,861,403	7,463,936	7,373,827	8,996,618	6,673,560	6,564,409	7,424,847	7,348,609
2024-25	\$93,082,853	7,729,415	7,712,249	7,801,577	7,742,413	7,664,576	8,071,752	7,735,252	8,876,721	7,014,991	6,748,979	7,935,624	8,049,303

Blount County Trustee
Scott Graves

Annual Report of Local Option Sales Tax Distribution
FY 2024-2025

<u>Month Received</u>	<u>Month of Sale</u>	<u>Total Received</u>	<u>County Schools</u>	<u>Alcoa Schools</u>	<u>Maryville Schools</u>	<u>Highway Dept.</u>	<u>County Debt</u>	<u>City of Alcoa</u>	<u>City of Maryville</u>	<u>City of Friendsville</u>	<u>City of Louisville</u>	<u>City of Rockford</u>	<u>City of Townsend</u>
July	May	\$7,729,414.79	2,172,321.12	463,556.20	1,228,830.10	792,279.56	176,062.13	1,232,829.44	1,443,774.82	25,250.89	67,301.32	34,225.18	92,984.03
August	June	\$7,712,248.75	2,167,496.67	462,526.70	1,226,101.03	762,392.23	169,420.50	1,310,033.60	1,391,357.18	23,990.60	64,563.16	26,138.16	108,228.92
September	July	\$7,801,577.20	2,192,602.08	467,883.99	1,240,302.55	832,678.65	185,039.70	1,262,298.76	1,405,467.71	22,205.77	60,348.95	27,030.85	105,718.19
October	Aug.	\$7,742,412.92	2,175,974.19	464,335.73	1,230,896.55	826,531.26	183,673.61	1,207,133.15	1,436,546.11	23,475.43	62,378.39	32,720.76	98,747.74
November	Sept.	\$7,664,576.36	2,154,098.55	459,667.64	1,218,522.02	799,637.27	177,697.17	1,195,517.92	1,459,791.88	26,014.10	63,130.67	25,509.27	84,989.87
December	Oct.	\$8,071,752.21	2,268,533.68	484,087.20	1,283,255.25	887,617.60	197,248.35	1,248,091.25	1,481,603.01	24,677.31	65,141.23	30,621.92	100,875.41
January	Nov.	\$7,735,251.68	2,173,961.56	463,906.25	1,229,758.06	765,784.36	170,174.30	1,213,128.62	1,505,965.08	27,830.69	71,813.25	27,546.25	85,383.26
February	Dec.	\$8,876,721.40	2,494,767.06	532,363.61	1,411,230.05	879,125.15	195,361.15	1,357,448.78	1,786,839.83	27,496.36	92,629.45	28,727.37	70,732.59
March	Jan.	\$7,014,991.35	1,971,535.27	420,710.08	1,115,250.34	663,046.57	147,343.68	1,137,761.93	1,407,503.89	20,684.72	62,797.04	25,752.15	42,605.68
April	Feb.	\$6,748,979.15	1,896,773.61	404,756.53	1,072,959.46	651,318.19	144,737.37	1,095,832.37	1,322,399.34	20,784.84	56,017.36	26,006.91	57,393.17
May	March	\$7,935,623.99	2,233,953.56	500,261.74	1,233,596.72	804,478.13	178,772.92	1,252,610.93	1,526,505.61	22,258.58	66,444.76	41,516.76	75,224.28
June	April	\$8,049,303.10	2,265,955.30	507,428.07	1,251,268.20	840,914.30	186,869.84	1,228,375.58	1,560,617.94	27,913.78	71,557.54	25,253.32	83,149.23
GROSS TOTAL		\$93,082,852.90	\$26,167,972.65	\$5,631,483.74	\$14,741,970.33	\$9,505,803.26	\$2,112,400.73	\$14,741,062.33	\$17,728,372.40	\$292,583.07	\$804,123.12	\$351,048.90	\$1,006,032.37
LESS COMMISSION		\$930,828.53	\$261,679.73	\$56,314.84	\$147,419.71	\$95,058.04	\$21,124.01	\$147,410.63	\$177,283.73	\$2,925.84	\$8,041.24	\$3,510.49	\$10,060.33
NET TOTAL		\$92,152,024.37	\$25,906,292.92	\$5,575,168.90	\$14,594,550.62	\$9,410,745.22	\$2,091,276.72	\$14,593,651.70	\$17,551,088.67	\$289,657.23	\$796,081.88	\$347,538.41	\$995,972.04

Blount County Trustee
Scott Graves

Annual Report of Interest Earned
FY 2024-2025

<u>Type of Account</u>	<u>Interest Earned</u>
Main Checking Account	\$5,943,494.25
Local Government Investment Pool	\$11,812.31
Certificates of Deposit/ICS/CDARS	\$2,466,261.62
Money Market Accounts	<u>\$67,882.05</u>
Total Fiscal Year Interest Earned	<u>\$8,489,450.23</u>

101-45610 TRUSTEE

Jrnl Date	Rcpt/Ck Trns	User	Description	Debit	Credit	Balance
			Starting Balance			0.00
T 7/31/2024	1220174 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 113,330.27	\$ 113,330.27
T 8/30/2024	1226636 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 130,758.99	\$ 244,089.26
C 9/30/2024	1248133 KC		TRANSFER TRUSTEE COMMISSIONS	0.00	\$ 424,875.80	\$ 668,965.06
C 10/31/2024	1318547 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 1,435,508.84	\$ 2,104,473.90
C 11/29/2024	1323974 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 253,967.75	\$ 2,358,441.65
C 12/31/2024	1326468 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 194,845.56	\$ 2,553,287.21
C 1/31/2025	1328872 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 190,637.41	\$ 2,743,924.62
C 2/28/2025	1333072 KC		TRANSFER TRUSTEE COMMISSION	0.00	\$ 291,280.14	\$ 3,035,204.76
C 3/31/2025	1335469 KC		TRANSFER ALL TRUSTEE COMMISSION	0.00	\$ 178,097.37	\$ 3,213,302.13
C 4/30/2025	1336438 KC		TRANSFER ALL TRUSTEE COMMISSION	0.00	\$ 119,085.93	\$ 3,332,388.06
C 5/30/2025	1337278 KC		TRANSFER ALL TRUSTEE COMMISSION	0.00	\$ 138,738.72	\$ 3,471,126.78
C 6/30/2025	1337903 KC		TRANSFER ALL TRUSTEE COMMISSION	0.00	\$ 133,748.80	\$ 3,604,875.58
Period Balance				0.00	\$ 3,604,875.58	\$ 3,604,875.58
Fiscal Year To Date				0.00	\$ 3,604,875.58	\$ 3,604,875.58

Trustee's Investment Portfolio

June 30, 2025

BANK NAME	MAIN ACCOUNT	Interest Rate	TAX PAY ACCOUNTS	Interest Rate	CDs / ICS	Interest Rate	Maturity Date	OTHER INVESTMENTS
CBBC			\$109,434.69	0.60%	\$2,700,000.00	3.75%	ICS *	<u>LGIP (TN Local Government Investment Pool)</u> \$239,857.95 4.28%
First Century			\$816,846.37	5.00%	\$11,000,000.00	5.00%	11-29-25	<u>LGIP - DOT</u> \$259,177.63 4.28%
First Horizon	\$92,891,368.42	4.45%	\$282,481.15	4.45%	\$4,600,000.00	4.46%	ICS *	<u>LGIP - Retainage</u>
Home Federal			\$716,724.00	1.00%	\$7,000,000.00	5.18%	11-29-25	<u>LGIP TOTAL</u> \$499,035.58
Pinnacle Bank			\$349,070.22	1.30%	\$2,000,000.00	4.05%	9-24-26	
Renasant			\$658,610.14	0.10%	\$5,000,000.00	4.85%	1-29-26	
Simmons Bank			\$631,044.43	0.05%	\$5,775,000.00	4.50%	ICS *	
SmartBank			\$402,756.18	5.10%	\$10,000,000.00	4.27%	ICS *	
TnBank			\$145,062.33	0.05%	\$485,402.97	4.27%	ICS *	<u>Other Investments</u>
United Community			\$488,690.88	0.50%	\$550,000.00	4.25%	3-7-26	<u>AMOUNT</u> <u>MATURITY</u>
US Bank			\$452,175.62	0.25%	\$1,400,000.00	4.78%	8-14-25	<u>TOTAL</u> <u>\$0.00</u>
ACCOUNT TOTAL	\$92,891,368.42		\$5,052,896.01		\$61,205,126.55			<u>LGIP+OTHER INVESTMENTS</u> <u>\$499,035.58</u>

GRAND TOTAL

\$159,648,426.56

NOTE: \$550,000 CD held jointly with State (W.C.) / \$485,402.97 ICS held per Ellis Trust

Blount County Trustee's Office Fund Report

Financial Summary Report - July 01, 2024 to June 30, 2025									
Fund	Name	Starting Balance	Receipts	Disbursements	Transfers In	Transfers Out	Commission adjustment	Commission	Ending Balance
101	GENERAL FUND	56,827,129.08	85,611,265.14	78,190,571.94	980,146.27	0.00	(2,277.49)	1,142,180.57	64,088,065.47
112	COURTHOUSE & JAIL MAINTENANCE	345,568.22	188,671.05	256,947.17	0.00	0.00	0.00	1,886.70	275,405.40
114	LAW LIBRARY	48,389.14	9,301.85	11,989.00	0.00	0.00	0.00	93.01	45,608.98
115	PUBLIC LIBRARY	1,459,138.13	1,627,306.21	2,930,189.19	1,462,021.78	0.00	0.00	1,368.67	1,616,908.26
122	DRUG CONTROL	2,057,233.15	922,030.98	548,703.47	608,644.50	0.00	0.00	2,651.38	3,036,553.78
127	AMERICAN RESCUE PLAN ACT	22,790,510.65	905,825.91	18,781,688.51	0.00	0.00	0.00	0.00	4,914,648.05
131	HIGHWAY/PUBLIC WORKS	1,487,758.74	16,951,051.06	14,773,311.17	26,017.84	0.00	0.00	143,690.37	3,547,826.10
141	GENERAL PURPOSE SCHOOL	12,388,565.25	121,017,981.95	122,380,254.08	4,715,153.32	0.00	(1,119.71)	838,963.04	14,903,603.11
142	SCHOOL FEDERAL PROJECTS	195,806.27	8,665,785.63	9,115,342.07	771,138.39	0.00	0.00	0.00	517,388.22
143	CAFETERIA	2,713,294.88	5,283,036.97	6,107,353.85	0.00	0.00	0.00	0.00	1,888,978.00
146	EXTENDED DAYCARE	2,501,404.94	1,784,743.70	2,162,933.55	5,542.70	0.00	0.00	15,669.33	2,113,088.46
151	GENERAL DEBT SERVICE	19,024,725.47	19,696,466.28	16,008,992.38	1,116,149.85	0.00	(770.86)	329,692.69	23,499,427.39
176	HIGHWAY CAPITAL PROJECTS	5,597,770.63	273,672.07	1,729,002.76	841,147.33	0.00	0.00	2,281.60	4,981,305.67
177	EDUCATION CAPITAL PROJECTS	11,081,707.92	7,590,256.72	15,172,704.96	1,366,297.15	0.00	(323.85)	145,737.52	4,720,143.16
189	GENERAL CONSTRUCTION PROJECTS	4,305,770.51	2,312,637.85	4,137,158.58	498,049.75	0.00	(90.99)	41,152.29	2,938,238.23
263	GENERAL LIABILITY	2,838,146.18	1,676,806.69	1,297,123.38	0.00	0.00	0.00	0.00	3,217,829.49
264	EMPLOYEE HEALTH INSURANCE	14,702,606.18	28,183,679.80	27,379,062.15	1,101,932.20	0.00	0.00	0.00	16,609,156.03
266	WORKERS COMPENSATION	4,278,140.19	1,373,968.35	1,071,570.59	0.00	0.00	0.00	0.00	4,580,537.95
333	CHILDRENS HOME/ELLIS TRUST	485,402.97	23,155.07	23,155.07	0.00	0.00	0.00	0.00	485,402.97
336	TAX TRUST FUND	6,197.82	83,111.12	6,423.56	0.00	0.00	0.00	0.00	82,885.38
337	TRUST - CONTRACTOR DEP	25,208.40	250.08	0.00	0.00	0.00	0.00	0.00	25,458.48
351	CITIES - SALES TAX	0.00	34,923,222.19	34,573,989.97	0.00	0.00	0.00	349,232.22	0.00
355	ALCOA SCHOOLS	0.00	10,992,957.92	10,833,661.43	0.00	0.00	(234.76)	159,531.25	0.00
356	MARYVILLE SCHOOLS	0.00	26,824,007.55	26,434,821.67	0.00	0.00	(8,760.55)	397,946.43	0.00
363	DRUG TASK FORCE	725,506.66	485,309.76	318,189.42	2,334.34	0.00	0.00	1,350.84	893,610.50
364	DISTRICT ATTORNEY	227,247.20	17,681.73	2,989.99	0.00	0.00	0.00	176.81	241,762.13
365	SMOKY MTN TOURISM BOARD	0.00	4,335,893.05	4,292,534.12	0.00	0.00	0.00	43,358.93	0.00
999	TRUSTEE'S OFFICE	0.00	0.00	0.00	0.00	0.00	0.00	30,755.52	(30,755.52)
22200	OVERPAYMENTS	0.00	30,755.52	0.00	0.00	0.00	0.00	0.00	30,755.52
28310	UNDISTRIBUTED TAXES	(54.00)	0.00	0.00	(138,528.00)	(138,582.00)	0.00	0.00	0.00
29900	FEE/COMMISSION	0.00	3,610,315.34	0.00	0.00	3,610,315.34	0.00	(3,610,315.34)	0.00
		166,113,174.58	385,401,147.54	398,540,664.03	13,356,047.42	3,471,733.34	(13,578.21)	37,403.83	159,223,831.21

Summary of Assets Beginning Balances		Debits / Credits		Summary of Assets Ending Balances	
INVESTMENT ACCOUNTS	45,832,747.44	6,948,983.96 (+)	12,150.80 (-)	INVESTMENT ACCOUNTS	52,769,580.60
CASH	3,800.00	98,293,161.71 (+)	98,293,161.71 (-)	CASH	3,800.00
BANK ACCOUNTS	120,276,227.14	654,771,611.48 (+)	668,597,388.01 (-)	BANK ACCOUNTS	106,450,450.61
ACCOUNTS RECEIVABLE	0.00	0.00 (+)	0.00 (-)	ACCOUNTS RECEIVABLE	0.00
BAD CHECKS	400.00	8,227.64 (+)	8,627.64 (-)	BAD CHECKS	0.00
CREDIT CARD FEES	0.00	0.00 (+)	0.00 (-)	CREDIT CARD FEES	0.00
Total	166,113,174.58	760,021,984.79 (+)	766,911,328.16 (-)	Total	159,223,831.21

Property Tax Summary

	Debits (-)	Credits (+)	Total
Current Year	425,375.53	105,530,083.71	105,104,708.18
Prior Year	108,952.05	1,641,623.91	1,532,671.86
Bankruptcy	273.22	112,646.06	112,372.84
Interest	15,703.71	300,601.02	284,897.31

This report is submitted in accordance with requirements of section 5-8-505 and 67-5-1902 Tennessee Code, annotated and to the best of my knowledge and belief, accurately reflects transactions of this office July 01, 2024 through June 30, 2025.

Signature: _____

Title: _____

August 20, 2025